



# MARY MALONEY

## TREASURER OF POLK COUNTY

111 COURT AVENUE  
DES MOINES, IOWA 50309-2298

TAX DIVISION  
515-286-3060

FAX  
515-323-5202

May 1, 2006

TO: **2006 PROSPECTIVE TAX SALE BIDDER**

FROM: MARY MALONEY   
Polk County Treasurer

RE: 2006 Annual Tax Sale

I am enclosing information regarding the 2006 annual tax sale that will begin on Monday, **June 19, 2006**, at 7:30 a.m. at the Polk County Convention Complex, 501 Grand Avenue, Des Moines, Iowa.

If you contemplate bidding at the 2006 tax sale, please read the information in the 'Terms and Conditions Governing the Annual Tax Sale of June 19, 2006, and Adjournments or Assignments Thereof' before completing the registration process.

The registration fees for the 2006 Annual and Adjourned tax sales are as follows:

- The early registration fee is \$75.00 for registrations received by 5:00 p.m. on June 13, 2006.
- The registration fee is \$100.00 for registrations received after 5:00 p.m. on June 13, 2006
- The fee for authorizing an agent to bid on behalf of the interested party is an additional \$75.00.
- The fee for changing an authorized agent once during the tax sale is \$75.00.

Some of the **major** changes included in the 2006 tax sale include the following:

- Registrants may purchase a Bidder Activity Report during the tax sale. The report will provide the number of times a bidder number is picked, announces "passed", announces "sold" or is forced by the auctioneer. Please refer to *Section 5: Bidder Activity Report* in the Terms and Conditions Governing the Tax Sale for details.
- A registrant must complete and sign a '*Direct Deposit Authorization*' form only if one is not currently on file in the Treasurer's Office.
- Each interested party will be assigned one group number for his/her registered bidder number(s).
- Payment is required at the conclusion of the sale, or at the time a buyer leaves if earlier than at the conclusion of the sale. A buyer summary report will indicate the amount due and will be printed by group number, listing the items purchased by each bidder number in the group. Each interested party must make one payment for his/her group totaling the items purchased by all his/her bidder numbers. Interested parties may, upon request, make individual payment(s) by bidder number.
- The Treasurer's Office will collect a fee of \$20.00 from the buyer for each tax sale certificate purchased at the annual and adjourned tax sales. The \$20.00 certificate fee will be reimbursed to the buyer upon full redemption of the tax sale certificate.

For detailed instructions concerning registering for the 2006 annual tax sale, please refer to *Section 2: Registering for the Tax Sale* located in the attached Terms and Conditions. If you purchased a tax sale certificate for delinquent taxes within Polk County during the 2005 tax sale or its adjourned sales, the 'Registration of Tax Sale Bidder or Assignee' form has been preprinted with your bidder information currently on record at the Polk County Treasurer's Office. If your bidder name or information will be different than as preprinted, please complete the blank 'Registration of Tax Sale Bidder or Assignee' form enclosed to register.

Please call our office at (515) 286-3060 if you have any questions regarding the 2006 Annual Tax Sale.

If you want to learn more about the Polk County Treasurer's office, come visit us on the web at:

Pay Property Tax/Additional Forms Available: [www.IowaTreasurers.org](http://www.IowaTreasurers.org)

Pay Vehicle Registration Renewal (Tag): [www.GetYourTags.com](http://www.GetYourTags.com)

General Information: [www.polkcountyiowa.gov/treasurer](http://www.polkcountyiowa.gov/treasurer)

**MARY MALONEY**  
TREASURER OF POLK COUNTY



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DES MOINES, IOWA 50309-2298

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515-286-3060

FAX  
515-323-5202

**TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF  
JUNE 19, 2006, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF**

The 2006 Annual Tax Sale will be held by the Polk County Treasurer on Monday, June 19, 2006. The tax sale will begin promptly at 7:30 a.m. and continue each succeeding day for as long as buyers are present or until every parcel has been offered for sale. The County Treasurer will then adjourn the sale to 10:00 a.m. according to the dates shown on the attached calendar.

**1. Electronic Devices Prohibited**

Cellular phones, pagers, tape recorders, camcorders, and other audible electronic devices are to be turned off during the sale. Cameras, camera cell phones, and other picture taking devices are not allowed in the sale room or lobby area of the tax sale. A violation by the use of electronic devices may result in the disqualification of the bidder. Laptop or notebook computers are allowed only if they are operated from battery packs.

**2. Registering for the Tax Sale**

The Treasurer's Office will stop accepting registrations for the 2006 Annual Tax Sale when the maximum number of available bidders has been reached, as determined by the tax sale random selection software program. Registrations will be accepted in the order received by the Treasurer's Office. The Treasurer's Office will time stamp registration forms upon receipt using the date/time machine located in the Tax Division of the Polk County Treasurer, Room 155. If the Treasurer's Office determines that a bidder has failed to make payment for tax sale certificate(s) in any county in Iowa, the auctioneer may disqualify the bidder from the sale; all certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

**Registration Fee Schedule:**

The registration fee and authorized agent fee allow bidding at the June 2006 tax sale and all associated adjourned tax sales. Registration and authorized agent fees are non-refundable.

- The early registration fee is \$75.00 for registrations received by 5:00 p.m. on Tuesday, June 13, 2006.
- The registration fee is \$100.00 for registrations received after 5:00 p.m. on Tuesday, June 13, 2006.
- The fee for authorizing an agent to bid on behalf of the interested party is an additional \$75.00.

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Pay Property Tax: [www.iowatreasurers.org](http://www.iowatreasurers.org)

Pay Vehicle Registration Renewal (Tag): [www.GetYourTags.com](http://www.GetYourTags.com)

General Information: [www.polkcountyiowa.gov/treasurer](http://www.polkcountyiowa.gov/treasurer)

Polk County recognizes one “interested party” for each bidder name/number. The interested party is the individual or, if the bidder is a company, the company officer who signs the ‘*Registration of Tax Sale Bidder or Assignee*’, ‘Direct Deposit’, and ‘W-9’ forms, and is authorized to bid at the tax sale. If the bidder is a company, the signature and title of the company officer is required on all forms.

An “authorized agent” is an individual, other than the interested party, who acts as an agent/personal representative for the interested party as a bidder at the tax sale. Each interested party is allowed to designate one authorized agent per bidder number.

**Registration Forms-The interested party must properly complete the following forms:**

- a. **‘Registration of Tax Sale Bidder or Assignee’** – The interested party must complete and sign a ‘*Registration of Tax Sale Bidder or Assignee*’ form for each tax sale year using the official unabbreviated IRS name for the bidder name.
- b. **‘W-9’** – The interested party must complete and sign a ‘W-9’ form if one is not currently on file in the Treasurer’s Office using the official unabbreviated IRS name for the bidder name. This information is required to issue an accurate *1099-INT* statement with the appropriate social security number or taxpayer identification number. Non-resident aliens and foreign businesses must complete and sign a ‘W-8BEN’ form rather than a ‘W-9’ form. Non-resident aliens and foreign businesses will be subject to a percentage of U.S. Federal tax withholding on interest income earned.
- c. **‘Direct Deposit Authorization’** – The interested party must complete and sign a ‘*Direct Deposit Authorization*’ form if one is not currently on file in the Treasurer’s Office, using the official unabbreviated IRS name for the bidder name, and attach a voided check on the authorized account. The voided check must be a pre-printed personal or commercial check bearing an account holder’s name. An authorization to deposit to a savings or investment account will not be accepted.
- d. **‘Agent Authorization’**- The interested party may designate one individual per bidder number as an authorized agent to bid on his/her behalf during the 2006 Annual Tax Sale and all associated adjourned tax sales. To authorize an agent to bid, the interested party must complete and sign the ‘*Agent Authorization*’ form on the back side of the ‘*Registration of Tax Sale Bidder or Assignee*’ form using the official unabbreviated IRS name for the bidder name. The fee for designating an authorized agent is \$75.00 per bidder number. An employee of the Polk County Treasurer’s Office will not notarize this form.

**Note:** “Properly registered” means the following:

- The interested party’s name and signature on the registration form, corresponding ‘W-9’, ‘*Direct Deposit Authorization*’, and ‘*Agent Authorization*’ form are **identical**.
- The interested party signed the bidder’s registration form, corresponding ‘W-9’, ‘*Direct Deposit Authorization*’, and ‘*Agent Authorization*’ forms and included his/her title.
- The taxpayer’s identification number furnished on the ‘W-9’ form is for the bidder name as registered.

Modifications to the registration forms after 1:00 p.m. on Friday, June 16, 2006 will result in the bidder being disqualified from the first session of the sale. Errors, omissions, or misrepresentations on the registration forms may disqualify the bidder from the sale. All certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

**To register early for the annual tax sale:**

Bidders must be registered by 5:00 p.m. on Tuesday, June 13, 2006 to be eligible to bid in the first session of the tax sale beginning at 7:30 a.m. on Monday, June 19, 2006. To properly register bidders, the interested party must complete the following steps:

- a. Submit properly completed and signed forms: *'Registration of Tax Sale Bidder or Assignee'*, *'W-9'*, *'Direct Deposit Authorization'*, and *'Agent Authorization'* (if applicable).
- b. Submit the early registration fee of \$75.00.
- c. Submit the agent authorization fee of \$75.00, if applicable.
- d. Pick up the bidder card(s) at the Treasurer's Office, Room 155, before 1:00 p.m., Friday, June 16, 2006. The interested party must review the bidder card(s) for accuracy before leaving the Treasurer's Office. The interested party may pick up his/her bidder card 24 hours after the registration forms are received by the Treasurer's Office. The Treasurer's staff will not allow changes to the *'Registration of Tax Sale Bidder or Assignee'* or *'Agent Authorization'* forms after the interested party has picked up the bidder card.

**Please address mailed/delivered registration forms as follows:**

Polk County Treasurer's Office  
**Attn: Tax Division Supervisor**  
111 Court Avenue, Room 155  
Des Moines, IA 50309-2298

**If not registering early for the annual tax sale:**

Treasurer's staff at the Polk County Convention Complex will accept registrations beginning at 6:30 a.m. on Monday, June 19, 2006, and then at 7:30 a.m. for each succeeding day of the tax sale. The bidder will not be eligible to bid in the sale until after the first break following registration completion. The interested party must submit the properly completed forms (refer to Section 2: Registering for the Tax Sale-Registration Forms), the registration fee of \$100.00, and the agent authorization fee of \$75.00 (if applicable) to Treasurer's staff at the Convention Complex.

**Authorization to Change Agent**

The interested party may elect to change the name of the authorized agent one time for a bidder number that has not been used to purchase tax sale certificates at the 2006 Annual Tax Sale. The fee for changing the name of an authorized agent is \$75.00 and is non-refundable.

To change the name of an authorized agent, the interested party must submit a properly completed 'Authorization to Change Agent' form, using the official IRS name for the bidder name, and the change agent authorization fee of \$75.00 to Treasurer's Office staff at the registration desk. The signature and title on the 'Authorization to Change Agent' form must be identical to the signature and title on all other registration forms. An employee of the Polk County Treasurer's Office will not notarize this form.

### **Bidder Cards**

The Treasurer's Office will provide the bidder with a bidder card at the time of registration to be used for bidding at the annual tax sale. Tax sale bidders must surrender their bidder cards to the registration desk at the conclusion of the sale. The Treasurer will charge a \$5.00 fee for the replacement of a bidder card during the 2006 tax sale if the card is lost or stolen or at future tax sales if the card is not returned to the Treasurer at the conclusion of the 2006 annual sale.

### **Proof of Age and Identity**

All authorized agents/bidders/buyers/assignees must be 18 years of age or older as of June 19, 2006. The County Treasurer requires valid proof of age; i.e., driver's license or birth certificate. Bidders and authorized agents should be prepared to show proof of identity (i.e. driver's license or birth certificate) upon entering the saleroom or at anytime during the tax sale.

If a bidder or authorized agent fails to provide proof of age or identity upon request by treasurer's staff, he/she will be given three hours to produce proper identification. The bidder is not allowed in the sale room during this three hour period. If proper identification cannot be produced in the allotted time, the auctioneer may disqualify the bidder from the sale, and all certificates purchased by the disqualified bidder during the sale may be canceled and re-offered to other properly registered bidders.

Treasurer's staff will routinely audit information provided on the registration forms against a bidder's or authorized agent's identification on a random basis throughout the sale. A registered bidder may be disqualified from the tax sale and all purchased certificates for the day may be canceled and re-offered to other properly registered bidders if an audit reveals an unauthorized agent was bidding for the registered bidder.

### **Bidder and Visitor Seating at the Tax Sale**

Bidders are not allowed to reserve seating for other individuals or groups in the sale room. An area in the sale room will be designated for individuals who are not "properly registered" bidders of the tax sale and/or are attending as a visitor.

## **3. Bidding at the Tax Sale**

Parcels with delinquent taxes are offered for sale in numerical sequence by item number within each taxing district, as reflected in the official tax sale publication. The tax sale consists of two sessions: regular and public bidder real estate sale items will be offered during the first session, and regular and public bidder mobile home items will be offered during the second session. **It is the bidder's responsibility to be prepared for the sale and to know the item number(s) within each district for the corresponding legal description(s) upon which he/she intends to bid.** The Tax Division of the Polk

County Treasurer's Office can help a bidder obtain this information in the days before the sale.

Bidder numbers will be entered into the tax sale program prior to the start of the sale for those bidders who obtain their bidder cards before 1:00 PM Friday, June 16, 2006. All other bidders must check-in at the registration desk at the tax sale to have their bidder numbers entered into the tax sale program. Treasurer's Office staff will only enter bidder numbers into the tax sale program during breaks by the auctioneer.

Each item will be offered for sale to all bidders considered "active" by the auctioneer, beginning with an opening bid of 100% undivided interest. (Note: "Active" means the bidder has properly registered and the bidder number is available for selection by the random selection software program used by the auctioneer.) After the auctioneer announces the next item to be sold, active bidders may bid downward a percentage of undivided interest. The bid-down percentage will give the winning bidder an undivided interest in the property upon issuance of a treasurer's tax sale deed. The bidder that initiates or continues a downward percentage bid must hold his/her bidder card up during the bid-down process. A "bid-down" will range in whole percentage points from 99% to 1%.

A tax sale can be set aside in a situation where a combination of bidders agree not to compete with each other in a bid-down process and one of them becomes the tax sale certificate holder. Such fraudulent collusion prevents selling an item for the smallest percentage of undivided interest of the parcel. This practice is prohibited at the Polk County Tax Sale and violation may disqualify a bidder from the sale.

When the auctioneer determines that there are no further bids and the bid is a tie, a bidder will be chosen by the random selection software program. The bidder selected at random must immediately accept the purchase of the item by announcing "sold" or refuse the item by announcing "pass", in which case another bidder will be randomly selected. If there is not a tie bid, the sale will be awarded to the lone active bidder. A response of "sold" to the auctioneer results in an obligation on the part of the bidder to pay for the certificate.

If there is no response from a bidder whose number has been selected, the auctioneer will "force" the bidder number out of the tax sale bidding for that session. The auctioneer will reactivate all "forced" numbers at each break. If it has been determined a bidder is not in attendance, the auctioneer will deactivate that bidder number. In this instance, the bidder must request to have his/her bidder number reactivated during the next break, either at the registration desk or with the auctioneer. The bidder is responsible for reviewing the status of his/her bidder number on the screen in the auction room during breaks.

Although a "properly registered" tax sale bidder may purchase tax sale certificates under multiple bidder names/numbers, the bidder may only use one bidder number and federal identification number at a time. A "properly registered" bidder may only switch bidder numbers once during the morning session and once during the afternoon session (refer to Section 2: Registering for the Tax Sale).

A bidder may submit a mailed bid if he/she cannot attend in person. The bidder must send the following information to the Polk County Treasurer's Office before the Friday prior to the annual or adjourned tax sale for which the bidder is placing a bid:

- a. List of the item(s) on which he/she is placing a bid.
- b. The lowest percentage of undivided interest per item the bidder is willing to bid for the item(s) requested.

- c. Properly completed and signed forms: 'Registration of Tax Sale Bidder or Assignee', 'W-9', and 'Direct Deposit Authorization'.
- d. Payment in U.S. funds and in the form of a personal check, business check, money order, or any form of guaranteed funds. A separate payment is required for each item number bid. A check drawn on an IRA account will not be accepted unless issued for the exact amount of the purchase. **Two-party checks or cash will not be accepted.**

If another bid on the same item is received from a bidder who is present at the sale, the tax sale certificate will be issued to the bidder who is present. In cases where two or more mailed bids are received and the item is not sold to a person present during the sale, the mailed bid for the smallest percentage of undivided interest for the item will be awarded the certificate. In cases of a tie mailed bid, the mailed bid with the earliest U.S. Postal Service postmark will be awarded the certificate. The Treasurer's Office will use the random selection software program to randomly select a purchaser if multiple tie mailed bids are received with the same U.S. Postal Service postmark.

#### 4. Purchasing Tax Sale Certificates

Payment is required at the conclusion of the sale, or at the time a bidder leaves if before the conclusion of the sale. The amount collected will include all delinquent taxes and special assessments, interest, special assessment collection fees, rates or charges, service fees, and a fee of \$20.00 for each certificate to be issued.

Each interested party will be assigned one group number for his/her registered bidder number(s). A summary report will be printed at the conclusion of the sale, or at the time a bidder leaves if before the conclusion of the sale. The summary report will be printed by group number and will list items purchased by each bidder number in the group. Each interested party must make one payment for his/her group totaling the items purchased by all his/her bidder numbers. Interested parties may, upon request, make individual payment(s) by bidder number.

Bidders are required to review all items listed on the summary report provided prior to settlement and to notify Treasurer's Office staff of any discrepancy **before** making payment. Treasurer's staff will resolve all reported discrepancies.

Payment must be in U.S. funds and in the form of a personal check, business check, money order, or any form of guaranteed funds for the exact amount of the purchase. A check drawn on an IRA account will not be accepted unless issued for the exact amount of the purchase. **Two-party checks or cash will not be accepted for payment or for registration fees.** The County Treasurer reserves the right to require personal identification at the time of settlement. Failure to make payment at the end of the sale will result in those items being re-offered to other bidders present before the tax sale is adjourned.

If a tax sale buyer's check does not clear his/her bank account, i.e., non-sufficient funds, account closed, etc., the buyer will have five business days following notification from the Treasurer to repay with guaranteed funds or the tax sale certificate(s) will be canceled. If repaid with guaranteed funds, a \$30.00 service fee will be assessed for each check returned unpaid.

Please allow up to fifteen business days to receive purchased certificate(s). It is the interested party's responsibility to verify that the tax sale certificates received are correct for the parcels purchased. Each tax sale certificate issued for the June 2006 or subsequent adjourned tax sale will have a certificate number on the first line of print in the upper left-hand corner. The certificate number identifies the year of the corresponding annual June tax sale and a sequentially assigned certificate number. For example, a tax sale certificate issued in June 2006 may have a certificate number of 2006-002459; and a certificate issued at a subsequent adjourned sale in February 2007, may have a certificate number of 2006-003352.

The tax sale certificate of purchase does not convey title to the certificate holder. The titleholder of record or other interested party retains the right to redeem within the statutory period, depending on the type of tax sale. If the tax sale remains unredeemed after the statutory period, the certificate holder may begin action to obtain a tax sale deed (refer to Section 9: '90 Day Notice of Right of Redemption' Affidavit).

## 5. Bidder Activity Report

The Treasurer's Office will offer for purchase a Bidder Activity Report during the annual tax sale. The report will list the taxing district number, item number, amount sold, percent of bid, and an indication of whether the bidder announced "passed", "sold", or was temporarily forced out of the sale by the auctioneer (see attached sample). The Bidder Activity Report for a bidder number will only be available for purchase by the interested party who registered that bidder number.

The interested party may choose to receive the report in either a .PDF or Excel Spreadsheet format and may choose to have the file copied onto a memory stick (provided by the interested party) or sent via email. The Bidder Activity Report will be available at the end of each day during the June Annual Tax Sale for a total fee of \$3.00 per bidder number. This fee is non-refundable. Payment must be received by the Treasurer's Office on or before Friday, June 16, 2006 with a request for the report in the following format:

**Example:**

I, (name), hereby request the Tax Sale Bidder Activity Report for the following bidder number(s):

<b>BIDDER NUMBER(s)</b>
-------------------------

**[List Bidder Numbers Here]**

Total Number of Bidders	<b>[Enter Number Here]</b>
Cost per Bidder Number	<b>X      \$3.00</b>
<b>Total Amount Due</b>	<b>[Enter Total Due Here]</b>

**I would like to receive the file in the following format (circle One):**

1. PDF File                      2. Excel Spreadsheet

**I would like to receive the file by (circle one):**

1. Email                          2. Copy to my memory stick



Requests and payment for Bidder Activity Reports must be submitted to the following address by Friday, June 16, 2006:

Polk County Treasurer  
Attention: Tax Division Supervisor  
**Bidder Activity Report Request**  
111 Court Avenue, Room 155  
Des Moines, Iowa 50309-2298

## 6. Notification to Titleholder of Tax Sale

For each parcel on which taxes were sold, the county treasurer shall mail notification to the current titleholder, according to the mailing address on file in the Treasurer's Office, of the sale of delinquent taxes on the property. The notice will be sent by regular mail within fifteen days from the date of the annual tax sale or any adjourned tax sale.

## 7. Reimbursement of a Tax Sale Redemption

A redeemed tax sale will include the following:

- a. The original tax sale amount, including the \$20.00 certificate fee paid by the buyer at the time of the sale.
- b. Interest in the amount of 2% per month, beginning with the month of the sale to the month of redemption, calculated against the amount for which the item was sold, including the \$20.00 certificate of purchase fee. Each fraction of a month will count as a whole month.
- c. Subsequent tax payments paid and properly reported by the certificate holder as an addition to the sale, with interest in the amount of 2% per month, beginning with the month the subsequent payment is posted to the county system to the month of redemption. Each fraction of a month will count as a whole month (refer to Section 7: Payment of Subsequent Taxes).
- d. Valid costs incurred by the certificate holder of record and posted to the county system for action taken toward obtaining a tax sale deed. Costs not posted to the county system before redemption shall not be collected by the County Treasurer (refer to Section 11: Statement of Costs).

**The buyer is responsible for checking redemptions** for which he/she holds the certificate of purchase to inquire if redemption funds are available for payment. If requesting for multiple buyers, include all buyer numbers in your request and submit it in one of the following manners:

### **Polk County Treasurer's Cash Management Division**

- a. Web site: <http://www2.co.polk.ia.us/breq.php>
- b. Phone: (515) 286-3035
- c. Fax: (515) 286-3375
- d. Email: [cashmanagement@co.polk.ia.us](mailto:cashmanagement@co.polk.ia.us)
- e. Mail: 111 Court Avenue, Room 160, Des Moines, IA 50309-2298

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Pay Vehicle Registration Renewal (Tag): [www.GetYourTags.com](http://www.GetYourTags.com)  
General Information: [www.polkcountyiowa.gov/treasurer](http://www.polkcountyiowa.gov/treasurer)

The tax sale certificate number will be provided to you, upon inquiry, for a tax sale certificate under your buyer number that has been redeemed. As annual tax sales and subsequent adjourned sales occur, each tax sale certificate number assigned will begin with the year of its corresponding annual June sale (refer to section 4: Purchasing Tax Sale Certificates).

Upon surrender of the tax sale certificate for a redeemed tax sale, either in person or by mail, the Polk County Treasurer's Cash Management Division will directly deposit the redemption proceeds to the buyer's designated checking account. The reimbursement will not be processed before the first business day following the cashier-validated date of redemption, as shown on the county's system. The Treasurer will mail a copy of the redemption certificate reflecting the total amount of the redemption to the buyer. Buyers should retain the redemption certificate copy for income tax purposes. A Treasurer's check will not be issued for redemption proceeds.

If the original certificate of purchase has been lost or destroyed, a duplicate can be obtained from the Polk County Treasurer's Cash Management Division at a cost of \$20. Please call (515) 286-3035.

In the event a buyer has been reimbursed for a redemption and the taxpayer's check does not clear the taxpayer's bank account, the buyer will be notified by the Cash Management Division and will be required to immediately return the redemption funds. The Cash Management Division will return the tax sale certificate to the buyer and cancel the redemption. The tax sale will be reinstated as of the original sale date. A subsequent redemption will be calculated from the original date of the sale to the date of repayment.

At the end of the calendar year, the County Treasurer will issue a 1099-INT form and file a report with the Internal Revenue Service if the cumulative interest paid to the buyer during the calendar year is \$600 or more. A buyer's tax preparer may need this information when filing Federal and State Income Tax returns. If the interest paid to the buyer is less than \$600, a 1099-INT statement will not be issued; however, this information can be requested by calling (515) 286-3035. Instead of a 1099-INT form, a 1042-S form will be issued to non-resident aliens and foreign businesses prior to March 15 regardless of the dollar amount of interest income received by the buyer during the calendar year. The Internal Revenue Service will receive a copy of any 1042-S forms issued.

If a buyer underreports the interest amount received, the Internal Revenue Service will direct the Treasurer to implement a backup withholding procedure at the legal rate set by the IRS. If this should occur, the Treasurer reserves the right to ban the buyer and all associated buyers from future tax sales.

Upon request from the buyer, the Polk County Treasurer can provide a computer printout of the following:

- a. A copy of the detailed redemptions included in a buyer's 1099-INT form at a charge of \$10 per buyer number.
- b. A copy of a buyer's outstanding tax sales at a charge of \$10 per buyer number.

The Polk County Treasurer's Office will not provide or calculate year-end interest accruals or bookkeeping services other than to provide a copy of the redemption certificate at the time of reimbursement to the buyer.

## 8. Payment of Subsequent Taxes (Sub-list)

A certificate holder may pay subsequent delinquent tax and special assessments, including rates or charges, on the same parcel(s) on which s/he holds the tax sale certificate. The Treasurer's Office will accept payments for subsequent delinquent tax and special assessments beginning fourteen days following the date from which an installment becomes delinquent. Only items delinquent in the current fiscal year or a prior year may be paid on a "sub-list". Special assessments, rates or charges due in future years cannot be paid until the fiscal year in which they become delinquent.

A certificate holder must request a Sub-list Report of delinquent tax from the Tax Division of the Treasurer's Office. A report will be printed and ready the following business day. **All requests for Sub-list Reports must be received at least one day before the posting of the payment to allow adequate processing time. All sub-list payments** must be in our office by noon on the last business day of the month to allow adequate processing time. After sub-list payment(s) have been received and applied by the Treasurer's Office, the Treasurer will not refund the payment if the tax sale certificate holder later decides that he/she did not want to pay the delinquent tax on a particular parcel.

### Request for Sub-list Reports

The certificate holder can request a Sub-list Report of subsequent delinquent taxes due by providing his/her buyer number to the Polk County Treasurer's Office. A tax sale buyer must submit his/her request through the mail, fax, or e-mail in the following format:

**Example:**

I, (name), hereby request subsequent delinquent tax amounts for the following buyer number(s):

BUYER NUMBER(s)
[Enter Buyer Numbers Here]

Please forward the Sub-list Report(s) to:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
e-mail Address: \_\_\_\_\_

Requests for Sub-list Reports must be submitted to:

Polk County Treasurer  
Attention: Tax Division Supervisor  
**Tax Sale Sub-List Request**  
111 Court Avenue, Room 155  
Des Moines, Iowa 50309-2298  
Fax: (515)323-5202  
E-mail: [propertytax@co.polk.ia.us](mailto:propertytax@co.polk.ia.us)

If you want to learn more about the Polk County Treasurer's Office, come visit us on the web at:

Pay Property Tax: [www.iowatreasurers.org](http://www.iowatreasurers.org)

Pay Vehicle Registration Renewal (Tag): [www.GetYourTags.com](http://www.GetYourTags.com)

General Information: [www.polkcountyiowa.gov/treasurer](http://www.polkcountyiowa.gov/treasurer)

The certificate holder must submit the sub-list report with the payment. A sub-list payment not accompanied with the Sub-List report and/or not properly identified on the mailing envelope as a "Tax Sale Sub-List Payment" will be treated as a voluntary payment and will be omitted from redemption calculations.

To avoid this situation, enclose the sub-list payment in an envelope clearly marked as follows:

Polk County Treasurer  
Attention: Tax Division Supervisor  
**Tax Sale Sub-List Payment**  
111 Court Avenue, Room 155  
Des Moines, Iowa 50309-2298

Subsequent tax payments received after noon on the last business day of the month may not be posted until the next month. The Treasurer's Office will notify the certificate holder of additional late interest due. Recorded sub-list payments will accrue interest at the rate of 2% per month, beginning with the month the payment is posted to the county system through the month of redemption. A separate check is required for each buyer number. Under no circumstances will the Polk County Treasurer's staff complete the check for a sub-list payment with the dollar amount. The Polk County Treasurer's Office will not accept cash for subsequent tax payments.

A sub-list payment must be received before 5:00 p.m., Thursday, June 15, 2006, to prevent the parcel from being offered at the 2006 annual tax sale. A sub-list payment received after 5:00 p.m., Thursday, June 15, 2006 or during the tax sale may not be posted in time to prevent the parcel from being offered at the tax sale.

The Treasurer's Office does NOT accept tax sale sub-list payments via the web. A payment made by the tax sale certificate holder via the web will be treated as a voluntary payment and will be omitted from redemption calculations

## **9. Assignment of a Tax Sale Certificate**

The tax sale certificate of purchase is assignable by endorsement on the back of the certificate, payment by the assignee of a \$100 assignment transaction fee, and submittal of the certificate to the County Treasurer for posting to the county's system. An assignment is not considered valid until posted to the county's system by the Treasurer. A certificate cannot be assigned to another buyer who has redemption rights, except when the assignment is to a municipality. The assignor may not assign a certificate of purchase to more than one assignee/buyer number.

A tax sale certificate of purchase and/or a tax sale deed can be set aside if it is determined that the tax sale buyer or assignee was ineligible to purchase the tax sale certificate. The general rule is that a tax sale buyer or assignee should never have an interest or lien in the item offered for sale. A prospective bidder should consult with his/her legal counsel to determine the right to purchase tax sale certificates, either through bid or through assignment.

Upon Treasurer's Office receipt of the \$100 assignment transaction fee and the endorsed certificate, the assignment will vest in the assignee all the rights and title of the

assignor. Please contact the tax division at (515) 286-3051 regarding the assignment of a certificate.

When a buyer requests the Treasurer record a change, other than the mailing address and telephone number, it is considered an assignment and the \$100 assignment transaction fee will be charged. This includes a change in the buyer's name, buyer's number, or federal identification number. Failure to provide the correct federal identification number or social security number at the time of purchase will result in a charge of \$100 for each certificate purchased.

## 10. '90 Day Notice of Right of Redemption' Affidavit

Service is completed when the certificate holder files the '*90 Day Notice of Right of Redemption*' affidavit with the County Treasurer. The certificate holder is responsible for determining the status of a tax sale before serving the '*Notice of Expiration of Right of Redemption*' upon persons who have a recorded interest in the property. It is a prohibited practice for the tax sale certificate holder to serve the '*Notice of Expiration of Right of Redemption*' OR file the '*90 Day Notice of Right of Redemption*' affidavit with the treasurer if the tax sale has already been redeemed. A violation of this policy may result in the tax sale buyer being barred from future tax sales in Polk County.

Service must be compliant with the law in effect at the time of the tax sale.

### a. **Regular Tax Sale:**

A tax sale certificate holder may serve a '*Notice of Expiration of Right of Redemption*' after one year and nine months from the date of sale. Any certificate holder who serves said notice or a similarly worded notice before the expiration of this time period may be barred from future tax sales in Polk County. It is Polk County's intent to afford all property owners with all of the rights and remedies of the Iowa statutes.

### b. **Public Bidder Sale:**

A tax sale certificate holder may serve a '*Notice of Expiration of Right of Redemption*' after nine months from the date of sale. Any certificate holder who serves said notice or a similarly worded notice before the expiration of this time period may be barred from future tax sales in Polk County. It is Polk County's intent to afford all property owners with all of the rights and remedies of the Iowa statutes.

If the certificate holder fails to file a '*90 Day Notice of Right of Redemption*' affidavit within three years from the date of the tax sale, the County Treasurer will cancel the tax sale. In this instance, the certificate holder is not entitled to a refund. This date may be extended if the filing of the '*90 Day Notice of Right of Redemption*' affidavit is stayed due to bankruptcy proceedings. Please consult with your legal counsel to determine the impact of bankruptcy proceedings on tax sale certificates.

## **11. Statement of Costs**

The tax sale certificate holder or his/her agent or attorney must file a “Statement of Costs” with the “90-Day Notice of Right of Redemption” affidavit certifying the type and amount of authorized costs incurred. Authorized costs are defined in §447.13, Code of Iowa as amended and include the cost of serving the notice, including the cost of sending certified mail notices, the cost of publication if publication is required, and the cost of a record search. Attorney fees are not authorized costs. By statute (§447.12), costs cannot be filed with the County Treasurer prior to the filing of the ‘90 Day Notice of Right of Redemption’ affidavit with the County Treasurer.

The Polk County Treasurer requires proof that costs are valid. For publication costs, the Polk County Treasurer requires a copy of the newspaper publisher’s invoice and a statement from the certificate holder substantiating the reason service was made by publication prior to posting publication costs to the amount necessary to redeem. Fees for publication, if publication is required, shall not exceed the customary publication fees for official county publications.

The certificate holder or his/her agent or attorney must certify in the “*Statement of Costs*” that the record search was performed by an abstractor who is an active participant in the title guaranty program under Iowa Code Section 16.91 or by an attorney licensed to practice law in the state of Iowa. The amount of the cost of the record search that may be added to the amount necessary to redeem shall not exceed three hundred dollars. The Polk County Treasurer requires an invoice from the abstractor or attorney who performed the record search.

## **12. Tax Sale Deed**

To request a tax sale deed, return the certificate of purchase and remit the appropriate deed issuance fee and recording fee to the Polk County Treasurer’s Office. Payment must be in the form of a personal check, business check, money order, or any form of guaranteed funds. The fee for obtaining a tax sale deed is \$25.00 payable to the Polk County Treasurer. The recording fee is variable as determined at the time a deed is requested and payable to the Polk County Recorder. All fees must be paid prior to delivery of the tax sale deed to the certificate holder.

The certificate holder must complete action to obtain a tax sale deed within ninety calendar days after the redemption period expires. The County Treasurer is required by statute to cancel the certificate of purchase when the tax sale certificate holder fails to comply. If the County Treasurer cancels the tax sale, the tax sale certificate holder is not entitled to a refund.

## **13. Erroneous Tax Sale or Assignment**

If it is determined that any item was erroneously sold, the certificate of purchase will be canceled. This includes web payments received the day of the sale and prior to a successful bid. The certificate holder will return the certificate of purchase and the Polk

County Treasurer will reimburse the principal amount of the investment. The Treasurer will not pay interest.

If it is determined that a county-held certificate was erroneously assigned, the assignment will be canceled. The certificate holder will return the certificate of purchase, and the Polk County Treasurer will reimburse the total amount paid for the assignment. Interest from the assignment date to the date of cancellation of the assignment will not be paid.

#### **14. Abandoned Property or Vacant Lots**

Iowa law permits a county or city to purchase or require an assignment of a tax sale certificate for an abandoned property or a vacant lot. The county or city is required to file a verified statement with the county treasurer that the property is abandoned or a vacant lot. For additional information, refer to Iowa Code § 446.19A as amended.

#### **15. Tax Sale Publication**

Copies of the official tax sale publication will be available for purchase beginning the week of June 5<sup>th</sup>, 2006 at a cost of \$5. Prospective tax sale bidders are limited to one copy per buyer number. The Treasurer will not mail the publication.

#### **16. Tax Sale Delinquent Parcel Reports**

A computer report of delinquent items (see attached sample) will be available for purchase as of May 2, 2006. The report for the June 2006 tax sale will reflect the June tax sale amounts for items eligible to be sold at the time the report is printed, and will include the parcel classification, i.e., residential, commercial, industrial, etc., and the market value of the parcel as approved by the Board of Review in June of the year preceding the annual sale. This information may be subject to change for various reasons outside the control of the Treasurer. The Treasurer does not guarantee the validity of this data.

Special messages are displayed below the "% SOLD" field on this report. For example, the message "MOBILE HOME PARCEL 000555666" indicates that this parcel includes a mobile home that may have delinquent mobile home taxes or may have been sold at a previous mobile home tax sale. Bidders are urged to investigate special messages before placing a bid.

The Treasurer must receive payment before generating the reports. Computer reports are available in the following formats:

- a. **Paper Report:** Paper reports can be picked up in room 155 or mailed through the U.S. Postal Service or UPS regular delivery.
- b. **Electronic Report Via Treasurer's Web Site (view only) – Free:** Customers may view the computer report from the Treasurer's Office web site beginning May 2, 2006, at no cost.

- Go to [www.polkcountyia.gov/treasurer](http://www.polkcountyia.gov/treasurer) and click Tax Sale Buyer Information.
- Under the Electronic Report Via Treasurer’s Website section, click the report for the sale you wish to view:
  - Real Estate Public Bidder Sale
  - Real Estate Regular Sale
  - Mobile Home Public Bidder Sale
  - Mobile Home Regular Sale

c. **Electronic Download Report Via Treasurer’s Web Site – P.I.N. Access:**

Customers may download an electronic file of delinquent tax from the Treasurer’s web site beginning May 2, 2006. The fee for this service is \$50.00 and includes unlimited download capability for the 2006 annual and subsequent adjourned tax sales. The Treasurer’s Office will assign a P.I.N. number to download this file upon receipt of payment.

To place an order for the report in one or more of the previously mentioned formats, complete the enclosed ‘*Delinquent Tax List Order Form*’ and return it with your check for the appropriate fee to the Polk County Treasurer’s Office.

Format	Method of Delivery	Effective Dates	Cost
Paper Report	Pick Up	2006 June Tax Sale	\$40.00 ea.
Paper Report	U.S. Mail / UPS	2006 June Tax Sale	\$50.00 ea.
Paper Report	Pick Up	All 2006 Adjourned Sales	\$10.00 ea.
Paper Report	U.S. Mail / UPS	All 2006 Adjourned Sales	\$10.00 ea.
Electronic Report (view only)	Internet	All 2006 Tax Sales	Free
Electronic Download Report	Internet	2006 Annual & Adjourned Sales	\$50.00

Submit the request and payment for paper reports or electronic downloadable files to:

Polk County Treasurer  
 Attn: Tax Administrative Supervisor  
 111 Court Avenue  
 Des Moines, IA 50309-2298  
 Fax: (515)323-5202  
 E-mail: [propertytax@co.polk.ia.us](mailto:propertytax@co.polk.ia.us)

Copying, distributing, or selling the tax sale computer report is prohibited.

**17. Adjourned Tax Sales**

The attached calendar reflects the dates for adjourned tax sales.

**18. Change of Address or Telephone Number**

Buyers are required to notify the Polk County Treasurer’s Office of any changes in address or telephone number.



## **19. Americans with Disabilities Act**

A bidder who qualifies under the 'Americans with Disabilities Act' and requires accommodation in relation to his/her disability must provide a health care provider's certificate containing proof of disability and a written request detailing the specific reasonable accommodation requested to the Polk County Treasurer's Office not less than thirty calendar days before the tax sale. This will allow the Treasurer time to provide appropriate and timely accommodations.

## **20. Non-resident Aliens and Foreign Businesses**

Tax sale buyers are directed to take notice of legal restrictions regarding ownership of agricultural land by non-resident aliens and foreign businesses, as presented in Iowa Code Chapter 9I.

Non-resident aliens and foreign businesses must complete a 'W-8BEN' form. The form is used to establish foreign status, claim that such person or business is the beneficial owner of the income for which the form is being furnished, and if applicable, claim a reduced rate of, or exemption from, withholding under an income tax treaty between the United States and the buyer's country. The percentage of U.S. Federal tax withholding applied to interest income earned will be 30% unless a reduced rate of, or exemption from, withholding is claimed on the 'W-8BEN' form.

Please seek legal counsel to determine whether these restrictions or any Internal Revenue Service requirements are applicable to your specific situation.

## **21. General Information**

It is the intent of the Polk County Treasurer to maintain the highest standards of ethics and prevent the occurrence of conflicts of interest. The Polk County Treasurer has the power, duty, and right to plan, direct, and control all proceedings through which the annual tax sale will be conducted; and take such actions as may be necessary to insure compliance with the rules and regulations of the tax sale and all applicable statutes of the State of Iowa.

This document has been prepared to provide general information and guidelines relative to the tax sale, a tax sale assignment, tax sale redemption, buyer reimbursement, and the issuance of a tax sale deed. It is not an all-inclusive listing of statutory requirements, procedures, or policy. It is not to be construed as a legal opinion of the statutes governing tax sales. The Polk County Treasurer reserves the right to reject any or all bids and to waive irregularities which appear to be in the best interest of Polk County.

A tax sale buyer should consult with legal counsel to determine his/her legal rights and remedies and to protect his/her interest as a tax sale buyer.

Prospective buyers should consult with their tax attorney or tax preparer to determine income tax ramifications that might result from a gain or loss as a result of purchasing tax sale certificates.

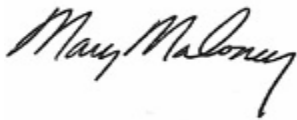
Section 718.2, Code of Iowa, prohibits a buyer from impersonating a county employee. The maximum penalty for a violation of this statute is two years in prison and a fine of \$5,000.

Call the Polk County Treasurer's Tax Division (515) 286-3060 to obtain additional information. The Polk County Treasurer will not respond to questions of law. Questions of this nature should be directed to your legal counsel.

The provisions of this document are severable. If any provision of this document is determined to be contrary to law, the remaining provisions shall remain in full force and effect.

This document is effective for taxes sold during the period of June 19, 2006, through May 21, 2007, and all their assignments thereof, regardless of the assignment date.

**The doctrine of caveat emptor, meaning 'buyer beware', applies to this tax sale.**



MARY MALONEY  
Polk County Treasurer

2006 Tax Sale\Rules and Regs\Tax Sale Notice 2006.doc  
Prepared by: Lee U. Duin, PCT  
Assistant Director

# JUNE 2006 TAX SALE AT 7:30 a.m. DAILY

## ADJOURNED TAX SALES AT 10:00 a.m.

**June**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	24
25	26	27	28	29	30	

**December**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	<b>18</b>	19	20	21	22	23
24	25	26	27	28	29	30
31						

**July**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	<b>17</b>	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**January**

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	<b>16</b>	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**August**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	<b>21</b>	22	23	24	25	26
27	28	29	30	31		

**February**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	<b>19</b>	20	21	22	23	24
25	26	27	28			

**September**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	<b>18</b>	19	20	21	22	23
24	25	26	27	28	29	30

**March**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	<b>19</b>	20	21	22	23	24
25	26	27	28	29	30	31

**October**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	<b>16</b>	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**April**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	<b>16</b>	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**November**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	<b>20</b>	21	22	23	24	25
26	27	28	29	30		

**May**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	<b>21</b>	22	23	24	25	26
27	28	29	30	31		

## Request for Taxpayer Identification Number and Certification

**Give form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2</b>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

<b>Social security number</b>									

**or**

<b>Employer identification number</b>									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

### Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.**

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**Other entities.** Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
- 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
- 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
- 12. A common trust fund operated by a bank under section 584(a),
- 13. A financial institution,
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses/](http://www.irs.gov/businesses/) and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

**POLK COUNTY, IOWA**  
**Registration of Tax Sale Bidder or Assignee for the**  
**June 19, 2006 Annual Tax Sale and Subsequent Adjournments or Assignments Thereof**

The undersigned does hereby register as a bidder at the annual tax sale of June 19, 2006, and subsequent adjournments or assignments thereof, and does hereby acknowledge receipt of a copy of the 'TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 19, 2006, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF', and does further hereby acknowledge and agree that by placing a bid or obtaining a certificate of purchase at the annual tax sale or subsequent adjournments, or by obtaining a tax sale assignment, that the undersigned will comply with and be bound by the aforementioned terms and conditions. By signing this registration form, I agree that all of the information I have provided on this form is true and correct. I further understand that modification of the pre-printed content on this form is strictly prohibited.

Said 'TERMS AND CONDITIONS GOVERNING THE ANNUAL TAX SALE OF JUNE 19, 2006, AND ADJOURNMENTS OR ASSIGNMENTS THEREOF' is based, in part, on the 2005 Code of Iowa and amendatory acts thereof.

Bidder/Company Name\*- please print or type (Maximum name length is 50 characters, including spaces.)

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Address Line 1 (Maximum line length is 25 characters per address line, including spaces.)

--	--	--	--

Telephone

--	--	--	--	--	--	--	--	--	--

Address Line 2 (Maximum line length is 25 characters per address line, including spaces.)

--	--	--	--

County

--	--	--	--

City

--	--	--	--

State

--	--

Zip Code

--	--	--	--	--	--	--	--

E-mail address (Maximum e-mail length is 50 characters, including spaces.)

--	--

Social Security or Federal ID #

\_\_\_\_\_

**Please answer the following questions:**

1. Have you ever purchased a tax sale certificate in Polk County?
2. I wish to have my tax sale certificate(s)
3. Do you plan to attend the first session of the tax sale beginning at 7:30 AM on Monday June 19, 2006?

	Yes		No
	Mailed		Picked up
	Yes		No

Interested Party Signature (If bidder is a company, signature and title of company officer are required.)

Please Print Company Officer's Name & Title

**For Office Use Only**

Fees	Amount	Forms	Checked
Registration	\$75	Registration	<input type="checkbox"/>
Late Registration	\$100	W-9	<input type="checkbox"/>
Auth. Agent	\$75	Direct Deposit	<input type="checkbox"/>
Change Agent	\$75	Auth. Agent	<input type="checkbox"/>
Total		Verified By/Date	<input type="checkbox"/>

**PLEASE TURN OVER AND COMPLETE THE AGENT AUTHORIZATION FORM IF SOMEONE OTHER THAN YOURSELF WILL BE BIDDING FOR YOU AT THE TAX SALE.**

\*Note: Tax Sale certificates of purchase, assignments, and tax sale deeds will be issued in the bidder's name as shown above.



## AGENT AUTHORIZATION

**(Do not complete this form if you are the interested party and are bidding for yourself for the duration of the sale.)**

An Authorized Agent is an individual, other than the interested party, who is authorized by the interested party to act as an agent/personal representative for the purpose of bidding at the tax sale. An interested party is limited to one Authorized Agent per bidder number for the June 19, 2006 Tax Sale and Subsequent Adjournments thereof. The fee for authorizing an agent to bid is \$75.00 per bidder number.

I/we, (please print the bidder name as it appears on the Registration form) \_\_\_\_\_

authorize (Please print the name of the Authorized Agent) \_\_\_\_\_

to act as my/our agent/personal representative at the June 19, 2006 Tax Sale and Adjourned Sales thereof. I further understand that modification of the pre-printed content on this form is strictly prohibited.

\_\_\_\_\_  
Print Bidder Name (as it appears on the Registration form)

\_\_\_\_\_  
Please Print Company Officer's Name & Title

\_\_\_\_\_  
Interested Party Signature (as it appears on the Registration form)

If bidder is a company, signature and title of company officer are required.

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 2006

\_\_\_\_\_  
\*Signature of Notary

\*Note: An employee of the Polk County Treasurer's office will not notarize this form.

**POLK COUNTY, IOWA  
AUTHORIZATION TO CHANGE AGENT**

**(Do not complete this form if you are the interested party and are bidding for yourself for the duration of the sale.)**

An interested party may elect to change the name of the authorized agent one time for a bidder number that has not been used to purchase tax sale certificates at the 2006 Annual Tax Sale. The fee for changing the name of an authorized agent is \$75.00. An Authorized Agent is an individual, other than the interested party, who is authorized by the interested party to act as an agent/personal representative for the purpose of bidding at the tax sale.

I/we, (please print the bidder name as it appears on the Registration form) \_\_\_\_\_

authorize (Please print the name of the Authorized Agent) \_\_\_\_\_

to act as my/our agent/personal representative at the June 19, 2006 Tax Sale and Adjourned Sales thereof. I further understand that modification of the pre-printed content on this form is strictly prohibited.

\_\_\_\_\_  
Print Bidder Name (as it appears on the Registration form)

\_\_\_\_\_  
Please Print Company Officer's Name & Title

\_\_\_\_\_  
Interested Party Signature (as it appears on the Registration form)

If bidder is a company, signature and title of company officer are required.

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
\*Signature of Notary

**For Office Use Only**

Change Agent Fee-\$75	
Verified By	
Date	

\*Note: An employee of the Polk County Treasurer's office will not notarize this form.



POLK COUNTY TREASURERS OFFICE  
REAL ESTATE DELINQUENT TAX LIST-REGULAR SALE  
LATE INTEREST COMPUTED AS OF JUNE 2006  
JUNE 2005 MARKET VALUE AS SET BY THE BOARD OF REVIEW

ITEM NO PARCEL NO		NAME/ADDRESS/LEGAL	DATE DUE	SPECIAL ASSESSMENT TYPE-BOND-CERT	TAX AMOUNT	LATE INT	TOTAL DUE
4473	L	LOT 12 BLK 4 LAYMANS 2ND ADD					
03866-000-000		TRUST MANAGEMENT CORP,	093005		34.00	5.00	39.00
PRIOR TAXSALE	P	1528 CLARK ST	033106		38.00	2.00	40.00
2003-0001790		DES MOINES IA 50314		**ITEM TOTAL DUE	72.00	7.00	79.00
BUYER # 01554	M	TRUST MANAGEMENT CORP ATTN: JOHN WININGER PO BOX 875 DES MOINES IA 50304-0875 VALUE = \$4,220 CLASS = RESIDENTIAL					
4765	L	LOT 117 THIRD PLAT PROSPECT PARK					
05576-000-000		DOE, JOHN	093005		16.00	2.00	17.00
PRIOR TAXSALE	P	2011 11TH ST	033106		20.00	1.00	21.00
2003-0004299		DES MOINES IA 50314		**ITEM TOTAL DUE	36.00	3.00	38.00
BUYER # 01706	M	JOHN DOE 2015 OLSON DR. WAUKEE IA 50263-8205 VALUE = \$2,070 CLASS = RESIDENTIAL					
4826	L	LOT 83 RUTHERFORD HEIGHTS					
03866-000-000		DOE, JANE	093005		34.00	5.00	39.00
PRIOR TAXSALE	P	1249 4TH ST	033106		38.00	2.00	40.00
2003-0001790		DES MOINES IA 50314	093005	00-200388-1017000	50.00	7.00	57.00
BUYER # 01554	M	JANE DOE 311 INDIANA AVE DES MOINES IA 50314-3142 VALUE = \$4,030 CLASS = RESIDENTIAL		**ITEM TOTAL DUE	122.00	14.00	136.00

# 2005 POLK COUNTY BIDDER ACTIVITY REPORT

## Bidder Name LLC

GROUPID: 7701157

BUYERID: 03501

DISTRICT	ITEM	AMT SOLD	PCT-BID	STATUS	DATE	TIME
040	1,584	154.00	100%	Sold	06/17/2004	11:00:39 AM
040	1,605	77.00	100%	Sold	06/17/2004	11:03:15 AM
040	1,620	196.00	100%	Sold	06/17/2004	11:04:23 AM
040	1,629	232.00	100%	Force	06/17/2004	11:05:16 AM
				Reset Forced	06/17/2004	1:06:16 AM
040	1,648	329.70	100%	Sold	06/17/2004	1:06:52 AM
040	1,651	285.00	100%	Sold	06/17/2004	1:08:20 AM
040	1,678	358.00	100%	Sold	06/17/2004	1:10:05 AM
040	1,698	181.00	100%	Pass	06/17/2004	1:14:38 AM
050	2,143	142.00	100%	Sold	06/17/2004	1:18:35 PM
050	2,193	2,889.00	100%	Force	06/17/2004	1:25:26 PM
				Reset Forced	06/17/2004	2:10:12 PM
060	2,551	7.00	100%	Force	06/17/2004	2:30:24 PM
				Reset Forced	06/17/2004	2:45:12 PM

COUNT TOTALS:

SOLD:	7	PASS:	1	TOTAL SOLD:	1,541.70
FORCE:	3	RESET FORCE:	3	TOTAL PASS	181.00
OUT:	0	RESET OUT:	0		

# Registration List

## Did you remember?

	Does the bidder's name on the 'Direct Deposit Authorization', 'W-9', and 'Registration of Tax Sale Bidder or Assignee' forms match the name on the 'Agent Authorization' form? All names must be identical.
	Have all forms been signed by the same person that signed the 'Registration of Tax Sale Bidder' form? All signatures must be identical.
	Has the 'Agent Authorization' form, if applicable, been notarized? This is required.
	Have you attached your pre-printed voided check to the 'Direct Deposit Authorization' form? This is required.
	Have you enclosed your authorized agent fee? This is required if authorizing an agent to bid for you.
	Have you enclosed a <u>separate</u> check for <u>each</u> 'Registration of Tax Sale Bidder'? This is required.
	If the bidder is a company, did a company officer sign the registration forms? This is required.